

## **MINUTES**

### **MONTANA SENATE 57th LEGISLATURE - REGULAR SESSION COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN BOB DEPRATU**, on January 9, 2001 at 8:00 A.M., in Room 405 Capitol.

#### **ROLL CALL**

**Members Present:**

Sen. Bob DePratu, Chairman (R)  
Sen. Alvin Ellis Jr., Vice Chairman (R)  
Sen. John C. Bohlinger (R)  
Sen. Mack Cole (R)  
Sen. Pete Ekegren (R)  
Sen. Jon Ellingson (D)  
Sen. Bill Glaser (R)  
Sen. Dan Harrington (D)  
Sen. Emily Stonington (D)

**Members Excused:** None.

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Deb Thompson, Committee Secretary

**Please Note:** These are summary minutes. Testimony and discussion are paraphrased and condensed.

**Committee Business Summary:**

Hearing(s) & Date(s) Posted: Senate Bill 45, 1/6/2001  
Executive Action: SB 45 Do Pass 9-0

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#### **HEARING ON SENATE BILL 45**

**Sponsor:** SEN. ALVIN ELLIS

**Opening Statement by Sponsor:** SEN . ALVIN ELLIS, SD 12 presented the bill.

**Proponents' Testimony:**

**Delores Cooney** representing the Department of Revenue testified in favor of the bill. She explained how the bill clarified the statute MCA 15-16-603 which would allow the County Commissioners to pay a refund of a portion of taxes paid in another state which are considered migratory property.

**Questions from Committee Members and Responses:**

**SEN. BOHLINGER** asked why a refund was necessary. **Cooney** described how a highway construction company from North Dakota would come to Montana for a highway construction job which was seasonal. North Dakota does not have a personal property tax. The company would owe taxes for March through July and have been required to pay a year in advance. The taxes would be refunded for the months of July through December.

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**SEN. ELLINGSON** asked if this was the only substantive change. **Cooney** replied the bill would allow the refund to go through the County Commissioners rather than the County Treasurer.

**Closing by Sponsor:** **SENATOR ELLIS** closed.

**EXECUTIVE ACTION ON SENATE BILL 45**

**SEN. ELLIS Moved** to pass the bill. A voice vote was taken which was 9-0 in favor of the bill.

**ADJOURNMENT**

Adjournment: 8:20 A.M.

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SEN. BOB DEPRATU, Chairman

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DEB THOMPSON, Secretary

BD/DT

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**EXHIBIT (tas06aad)**